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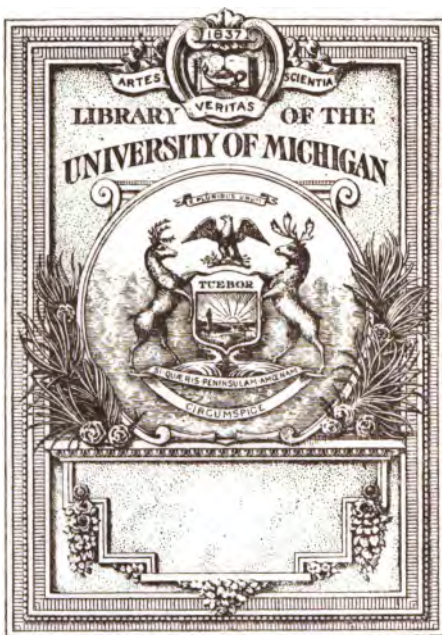
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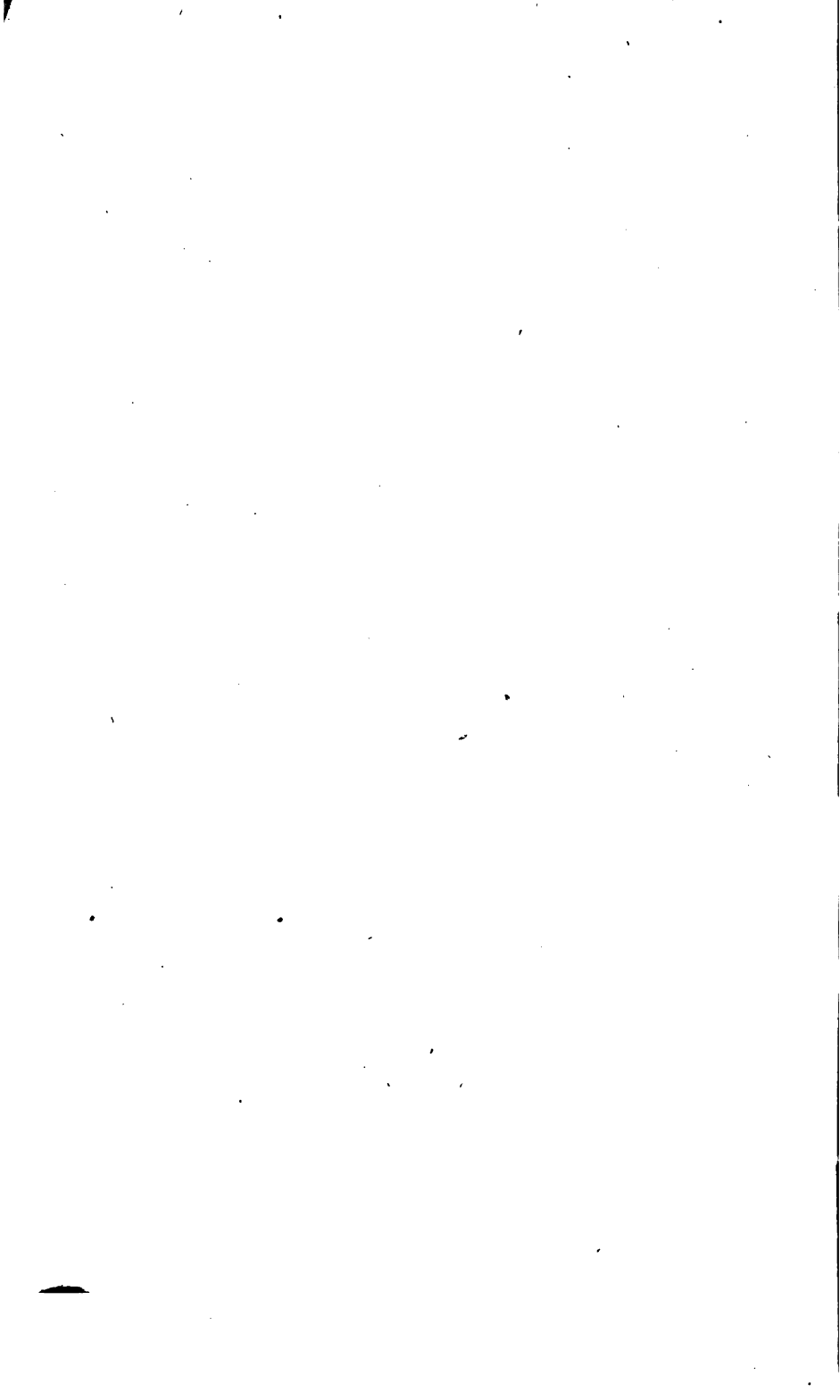
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1902





CLASSIFICATION
OF
OPERATING EXPENSES

AS PRESCRIBED BY THE

U.S. INTERSTATE COMMERCE COMMISSION

IN ACCORDANCE WITH

SECTION 20 OF THE ACT TO REGULATE COMMERCE.

SECOND REVISED ISSUE,

**EMBODYING DECISIONS OF ALL QUESTIONS SUBMITTED
BETWEEN JULY 1, 1894, AND MAY 31, 1901.**

**WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1902.**



Recd. 1225. 5-28-30 A.V.M.

THE INTERSTATE COMMERCE COMMISSION.

Hon. MARTIN A. KNAPP, *of New York, Chairman.*

Hon. JUDSON C. CLEMENTS, *of Georgia.*

Hon. JAMES D. YEOMANS, *of Iowa.*

Hon. CHARLES A. PROUTY, *of Vermont.*

Hon. JOSEPH W. FIFER, *of Illinois.*

EDWARD A. MOSELEY, *Secretary.*

(8)

LETTER OF THE STATISTICIAN.

INTERSTATE COMMERCE COMMISSION,
DIVISION OF STATISTICS,
Washington, D. C., July 1, 1901.

TO CARRIERS:

The first revised issue of the Classification of Operating Expenses took effect July 1, 1894. Since that date it has been the practice of this office to publish bulletins of decisions upon questions relative to the correct interpretation of the classification, a practice which has resulted in a uniform development of operating accounts.

The cases contained in the bulletins published since the first revised issue of the classification went into effect are so numerous as seriously to impair the usefulness of the classification, and the purpose of the present revision is to embody the decisions of all the cases submitted between July 1, 1894, and May 31, 1901, in the text of the classification, as also to make such minor changes in phraseology as experience seems to warrant. While this revised classification is issued upon the authority of the Interstate Commerce Commission, in accordance with the 20th section of the act to regulate commerce, it should be stated that the work of revision was chiefly done by the Association of American Railway Accounting Officers, through a special committee appointed for that purpose. This committee was composed of the following members:

M. Riebenack, Assistant Comptroller, Pennsylvania Railroad Company.

George B. Dunbar, Assistant General Auditor, Chicago, Burlington and Quincy Railroad Company.

R. A. White, Auditor Disbursements, New York Central and Hudson River Railroad Company.

S. B. Schuyler, General Auditor, Missouri Pacific Railway Company.

William Mahl, Controller, Southern Pacific Company.

It may be proper to remind the carriers, in this connection, that all technical questions relating to operating expenses submitted to this office are sent to the Executive Committee of the Association of American Railway Accounting Officers for consideration and advice, a procedure which insures that every question will be answered according to the consensus of opinion of railway accountants, and in harmony with the general principles underlying the classification; and accounting officers are especially urged to refrain from interpreting any questionable phrase, or from providing for any new class of expenditures, upon their individual judgment, and to send all questions that may arise to this office, to the end that the uniformity of operating accounts may be maintained from year to year. The second series of bulletins will begin with questions submitted since May 31, 1901.

HENRY C. ADAMS,
Statistician to the Commission.

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CLASSIFICATION OF OPERATING EXPENSES.

MAINTENANCE OF WAY AND STRUCTURES.

1. REPAIRS OF ROADWAY.

This account includes all expenditures for account of the road-bed and track (except cost of rails and ties), cost of loading and distributing rails and ties along the track, labor expended in cutting, slotting, and drilling (when done by trackmen), laying rails, ties, and other track material; sloping cuts, blasting rocks, and widening embankments; gathering old rails and scrap material, repairing and keeping tunnels in order, clearing track of snow and ice, cutting and removing weeds, brush, and grass from the company's right of way, plowing fire guards along track; proportion of salaries, traveling and office expenses of civil engineers, superintendents of tracks, resident or division engineers, their clerks, draftsmen, and other attendants; use and repairs of instruments (when not chargeable to Construction), and wages of roadmasters, their clerks, section foremen, track laborers, track watchmen, gravel-pit men, work-train engine and trainmen, and men employed in operating steam shovels, scrapers, pile drivers, and ditchers while engaged in track renewals and repairs; also cost of fuel, water, and other supplies used on work-train engines and cars, and cost of oil, tallow, and waste used on track (except oil used in switch lamps, which should be charged to Account No. 31, "Station Supplies").

It includes cost of ballast of all kinds; preparing, delivering, and putting same into track; also quarry, gravel, and sand pit rights and privileges (except cost of land), fixtures, tools, and other articles used in connection with the track, rail fastenings, semaphores, switch stands and fixtures, "block" and other systems of road or track signals, interlocking apparatus, signals and other appliances pertaining thereto, including those not owned, but maintained jointly with other railroads; tools and implements of trackmen and gravel-pit men; fuel and light, water, ice, and other supplies used in connection with the track, or in section houses, tool houses, watch houses, work trains while engaged in maintenance of roadway, etc., not otherwise

provided for; riprapping, piling and piers (except around bridges and buildings), retaining walls, dikes, and breakwaters made to protect track, and labor and material used in protecting river banks and keeping track clear in cases of freshets and washouts; cost of boarding men at washouts; snow sheds and snow fences, and also the cost of filling trestles with earthwork (except when properly chargeable to Construction); and expenses for maintaining grade crossings of electric and steam railways (provided they are not street railways).

When a track is taken up, the labor expended therefor should be charged to this account, whether another track is laid to replace it or not.

The following is a list of the more important articles used in connection with repairs of roadway, viz:

Adzes,	Lanterns and fixtures,	Squares,
Adz handles,	Levels,	Staples,
Augers,	Lining bars,	Stone,
Axes,	Lumber,	Stone drills,
Ax handles,	Nails,	Stoves and fixtures,
Ballast,	Nippers,	Straightening machines,
Bolts,	Nuts,	Switches, fixtures, and appurtenances,
Braces and bits,	Nut locks,	Switch lamps,
Brooms,	Oil,	Switch ropes (when used in repairs of roadway),
Brush hooks,	Oil cans,	Tamping bars,
Bumper posts,	Padlocks,	Tapelines,
Cable wire,	Picks,	Tie plates,
Cant hooks,	Pike poles,	Timber,
Chains,	Pinch bars,	Tongs,
Chairs,	Plows,	Tool boxes,
Chisels,	Punches,	Torpedoes used by track repairers,
Claw bars,	Rail braces,	Track gauges,
Crow bars,	Raising bars,	Track jacks,
Curbing hooks,	Ratchet drills,	Velocipedes,
Dippers,	Riprap,	Vises,
Drawing knives,	Rope,	Washers,
Drills,	Saws,	Washer irons,
Fish or angle plates,	Scrap boxes,	Water barrels,
Fish or angle plate bolts,	Scythes,	Water kegs,
Flags,	Semaphores,	Water pails,
Frogs,	Semaphore lamps,	Wheelbarrows,
Gravel,	Shovels,	Whetstones,
Grindstones,	Sledges,	Wire,
Hammers,	Spades,	Wrenches, etc.
Hand trucks,	Spikes,	
Hatchets,	Spike mauls,	
Hoes,	Spot boards,	
Jack levers,	Splices,	

2. RENEWALS OF RAILS.

This account includes the cost of rails, laid in main track or tracks, sidings, spurs, gravel, and repair tracks; in tunnels, depots, shop and other yards, shops and other buildings; on turntables, piers, wharves, track scales, inclines, bridges, trestles, and culverts; to and from coal chutes, coal pockets, fuel or water stations, etc., less the value of the old rails taken up; also the cost of inspection and transportation. Cost of guard rails should be charged to this account.

3. RENEWALS OF TIES.

This account includes the cost of cross and switch ties laid in main track or tracks, sidings, spurs, gravel and repair tracks; in tunnels, depots, shop and other yards, shops and other buildings, etc.; on turntables, piers, wharves, track scales, inclines, bridges, trestles, and culverts; to and from coal chutes, coal pockets, fuel or water stations, etc.; also the cost of inspection and transportation.

4. REPAIRS AND RENEWALS OF BRIDGES AND CULVERTS.

This account includes all expenditures for account of repairs and renewals of bridges, trestles, and culverts, built by a railroad company to carry its tracks over any stream, road, street or other railroad, both substructure and superstructure (see in this connection Account No. 5, "Repairs and Renewals of Fences, Road Crossings, Signs, and Cattle Guards"); expenses of locomotives, work trains, pile drivers, etc., while engaged in making such repairs; cost of repairs and renewals of piers, abutments, retaining walls, drainpipes, riprapping, dikes, etc., necessary to protect or strengthen bridges and culverts against ice, water, etc.; and the cost of cleaning the channel under bridges and culverts.

It includes also the wages of supervisor of bridges, his traveling and office expenses, bridge foremen, bridge watchmen, bridge tenders, etc.; supplies used in operation of bridges, such as brooms, lanterns, oil, oil cans, pails, tallow, waste, water barrels, etc.; and fuel for stationary engines at drawbridges. The cost of removing old bridges preparatory to the construction of new, and the cost of temporary or false work used in repairs or

renewals of bridges and culverts are chargeable to this account, also cost of construction of new bridge to replace one burned, and cost of tools used exclusively in repairs of bridges.

The following are the principal classes of structures coming under this account, viz :

BRIDGES.—Steel, iron, wood (Howe truss, combination, trestle, or pile).

CULVERTS.—Stone or brick arch; iron; earthenware, iron, or ordinary piping; open culvert.

The following is a list of the more important articles of material used in connection with bridges and culverts, viz :

Bolts,	Iron thimbles,	Riprap,
Brick,	Iron rods,	Sand,
Cables (iron and hemp),	Lag screws,	Spikes,
Castings,	Lime,	Stone,
Cement,	Lumber,	Timber,
Dowels,	Nails,	Wood screws,
Iron,	Nuts,	Wrought washers, etc.
Iron braces,	Paints,	
Iron hangers,	Piles,	

5. REPAIRS AND RENEWALS OF FENCES, ROAD CROSSINGS, SIGNS, AND CATTLE GUARDS.

This account includes all expenditures for account of repairs and renewals of right-of-way fences, street railway and road crossings, overhead bridges built to carry any highway or track of another railroad over company's roadbed, roadways running under track, viaducts (foot and wagon), crossing drains, all signs (except station signs), whistle posts, slow boards, stop boards, mile posts, etc.; crossing gates, cattle guards, hedges, street lights, street repairs or sewers for which the company may be assessed or become responsible (excepting within the limits of station and shop grounds, which are chargeable to Account No. 6, "Repairs and Renewals of Buildings and Fixtures"), and tools used by employees in making such repairs and renewals.

6. REPAIRS AND RENEWALS OF BUILDINGS AND FIXTURES.

This account includes all expenditures for account of repairs and renewals of all buildings used in connection with the operation of the road.

It includes wages or proportion of wages of the officer in

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charge of repairs of buildings, his traveling and office expenses, cost of excavation, foundations, drainage, water, gas, and sewer pipes, and stationary fixtures appertaining thereto; heating and lighting plant, apparatus, and fixtures; fences around station grounds, stock and fuel yards, shops, and other buildings; hydrants, cisterns, and wells for station and other buildings; grading, sewerage, laying out and improving grounds around stations, shops, and other buildings, paving yards adjacent to buildings, street lights, street paving, repairs or sewers for which the company may be assessed, or become responsible at points within the limits of grounds considered as belonging to stations, shops, or other buildings of the same class, or on streets surrounding such grounds or buildings (otherwise the charge should be to Account No. 5, "Repairs and Renewals of Fences, Road Crossings, Signs, and Cattle Guards"); also the expense of removing old buildings, preparatory to the construction of new.

The following is a list of the structures referred to above :

Baggage rooms,	Grain cribs,	Shops of all kinds,
Boarding houses for section men,	Grain warehouses,	Shop and station grounds and yards (draining, filling, etc.),
Boilers and boiler houses for supplying steam for heating cars, heating water for cleaning cars, etc.	Hand-car houses,	
Breakwaters for protection of buildings,	Ice houses,	Sidewalks,
Dry houses,	Inclines for fuel and other purposes,	Stables,
Dwelling houses,	Interlocking towers,	Stationary-engine houses,
Eating houses,	Oil houses and tanks,	Station houses (passenger and freight),
Elevators,*	Outhouses,	
Engine houses,	Permanent signal-station buildings,	Stock pens,
Express buildings,	Platforms,	Storehouses,
Fire-engine houses,	Rail mills,	Switch houses,
Fuel houses,	Roundhouses,	Telegraph offices,
General offices,	Sand houses,	Turntables,
	Sand driers,	Warehouses,
	Scrap houses,	Watchhouses,
	Section houses,	Water stations.

The expense of repairs and renewals of furniture and fixtures used in buildings included under this head, not otherwise

* Except elevators, the net earnings of which are excluded from freight revenue.

provided for herein, should also be charged to this account. Some of the more important of these items are as follows:

Awnings,	Ice boxes,	Settees,
Carpets,	Lighting fixtures,	Shelving and other fixtures,
Chairs,	Looking glasses,	
Clocks,	Mats,	Signs at stations,
Coal boxes,	Matting,	Stationary engines and
Counters,	Office railings,	boilers (except for running machinery),
Cranes (steam, hand, and mail),	Pigeonhole cases,	Stoves and stove furniture,
Curtains,	Racks,	Tables,
Derricks,	Safes,	and platform),
Desks,	Scales (track, warehouse,	Ticket cases, etc.
Fire extinguishers,		

Expenditures for the following items, when used in repairs or renewals of water stations, or in connection with water supplies for any purpose, should be charged to this account, viz:

Boilers and machinery for pumping engines, cisterns, hydrants, pipe lines, pipes, ponds, pumping engines, pump fixtures, pumps, springs, tanks, towers, tubs, wells, windmills, etc.; also the expense of protecting pipes and of prospecting for water supply.

Expenditures for the following items when used in repairs or renewals of buildings used for fuel houses or sheds should be charged to this account, viz:

Chutes, coal bins, coal buckets, cranes, derricks, pockets, screens, wood racks, etc.; also dumping, hoisting, and other machinery, and the necessary tools in connection therewith.

7. REPAIRS AND RENEWALS OF DOCKS AND WHARVES.

This account includes all expenditures for account of repairs and renewals of docks, wharves, piers, sheds thereon and inclines thereto, jetties, etc., and of repainting the same; repairs and renewals of freight carriers used in connection with the above, and of the engines necessary to operate the same; also the expense of operating pile drivers, tugs, barges, floats, dredges, mud scows, etc., while engaged in making such repairs, and in dredging to preserve proper depth of water.

8. REPAIRS AND RENEWALS OF TELEGRAPH.

This account includes all expenditures for account of repairs and renewals of the telegraph and telephone lines owned by the company, or for which it is responsible, including poles, wire, insulators, instruments, battery jars, switch boards and appurtenances, telegraph signs, telegraph tables, climbers, and all

other appurtenances in connection therewith forming a part of the plant; also the wages of employees engaged in keeping the line in working condition, the cost of their tools, and proportion of the salary, traveling, and office expenses of superintendent and assistant superintendent of telegraph, and clerks.

9. STATIONERY AND PRINTING.

This account includes all expenditures for stationery, stationery supplies, and printing, including books, blank forms, etc., used in connection with "Maintenance of Way and Structures."

[A list of the more important articles of stationery and printing will be found under Account No. 45, "Stationery and Printing."]

10. OTHER EXPENSES.

This account includes incidental expenditures only; that is to say, such expenditures in connection with "Maintenance of Way and Structures" as are not properly chargeable to any of the foregoing accounts. It includes material used in a laboratory attached to a machine shop when not specifically chargeable to any one particular account.

MAINTENANCE OF EQUIPMENT.

11. SUPERINTENDENCE.

This account includes the salaries and expenses of the superintendents of motive power and car departments, auditor of motive power and machinery, master mechanics, master car builders, general foremen, when salaries can not be properly charged to specific accounts; their clerks and attendants; also incidental expenses of their offices, such as fuel, light, etc.

12. REPAIRS AND RENEWALS OF LOCOMOTIVES.

This account includes all expenditures for account of repairs, renewals, and rebuilding of locomotives, tenders, snowplows (when attached to locomotives), furniture, and loose and movable tools and supplies used in connection therewith.

It also includes repairs of a "pusher" engine and tender belonging to another road over which trackage rights are granted.

It also includes the cost of locomotives, tenders, and appurtenances thereunto belonging, built or purchased to make good the original number charged to construction or equipment.

including royalties for patents, steam and other power brakes and brake fixtures, less the value of old material, insurance, or repayments from other roads.

The following is a list of the more important articles used in connection with repairs and renewals of locomotives, viz :

Air brakes,	Crossheads,	Flagstuffs,
Air-brake fixtures,	Crosshead pins,	Flues,
Arch pipes,	Crown bars,	Flue sheets,
Arm rests,	Crown-bar braces,	Footboards,
Ash hoes,	Crown sheets,	Frames,
Ash pans,	Cylinders,	Frame braces,
Ash-pan rods,	Cylinder casings,	Front ends,
Bar (buggy),	Cylinder cocks,	Front-end doors,
Bar (pinch),	Cylinder-cock rods,	Front-end rings,
Bar (plugging),	Cylinder heads,	Front-end timber,
Bar (slash),	Cylinder rings,	Gaskets,
Bells,	Dampers,	Gauge cocks,
Bell bases,	Damper handles,	Gibs,
Bell cords,	Decks,	Glands,
Bell-cord hangers,	Domes,	Glass gauges,
Bell yokes,	Dome casings,	Gongs,
Blower cocks,	Dome covers,	Goose necks,
Blower pipes,	Drag irons,	Grate bars,
Blow-off cocks,	Dragpins,	Grate shakers,
Boilers,	Drawbars,	Guide bars,
Brakes,	Drawbar castings	Guide blocks,
Brake shoes,	Driving axles,	Guide braces,
Branch pipes,	Driving boxes,	Guide yokes,
Brasses,	Driving-box brasses,	Hammers (hard and copper)
Brooms,	Driving-box collars,	Hand-hole plates,
Bumpers,	Driving-box wedges,	Hand rails,
Bumper blocks,	Driving wheels,	Hand-rail pedestals,
Bumper sheets,	Dry pipes,	Headlights,
Cab angle irons,	Eccentrics,	Headlight brackets,
Cab brackets,	Eccentric rods,	Headlight fixtures,
Cab curtains,	Eccentric straps,	Headlight pedestals,
Cab cushions,	Equalizing levers,	Heater cocks,
Cab fronts,	Equalizing springs,	Heater pipes,
Cab handles,	Exhaust pipes,	Hose,
Cab lamps,	Expansion clamps,	Hose jacket,
Center castings,	Extension front ends,	Hose reels,
Center pins,	Feed pipes,	Injectors,
Chafe irons,	Feed-pipe cocks,	Injector nozzles,
Check castings,	Feed-pipe hangers,	Inclines,
Check chambers,	Feed-pipe hose,	Jacket bands,
Check valves,	Feed-pipe shaft,	Jacket lagging,
Clocks,	Fire boxes,	Jacks,
Coal grates,	Fire-box doors,	Jackscrews,
Counterbalances,	Fire-box grates,	King pins,
Coupling bars,	Fire bricks,	Lamps (steam and water gauge),
Crank pins,	Fire pumps,	

Lazy cocks,	Rocker boxes,	Steam-chest hangers,
Levers,	Rods (main and connect-	Steam gauges,
Link blocks,	ing),	Stop cocks,
Link lifters,	Rod keys,	Stuffing boxes,
Lubricators,	Rod straps,	Swing bolsters,
Oak packing,	Running boards,	Tee heads,
Oil-can stands,	Running-board braces,	Tenders,
Oil cups,	Safety beams and castings,	Tender brake hangers,
Oil-house cups and brasses,	Safety chains,	Tender brake-hanger
Oil pipes,	Safety hooks,	boxes,
Packing hooks,	Safety levers,	Tender brake shoes,
Packing iron,	Safety valves,	Tender brake wheels,
Packing rings,	Sand boxes,	Tender cocks and rods,
Pet cocks,	Sand-box bases,	Tender frames,
Pet-cock rods,	Sand-box casings,	Tender wheels and axles,
Petticoats,	Sand-box covers,	Throttle levers,
Petticoat pipes,	Sand-box pipes,	Throttle pipes,
Pilots,	Sand-box rods,	Throttle valves,
Pilot braces,	Seat boxes,	Tires,
Pilot-draw castings,	Sledges,	Tool boxes,
Piston-follower heads,	Slide valves,	Torches,
Piston heads,	Slide-valve rods,	Trucks,
Piston-packing pumps,	Slide-valve yokes,	Truck axles,
Piston rods,	Smoke arches,	Truck boxes,
Pokers,	Smoke-arch braces,	Truck braces,
Pump barrels,	Smoke-arch rings,	Truck cellars,
Pump cages,	Smokestacks,	Truck jaws,
Pump chambers (top and	Smokestack bases,	Truck wheels,
bottom),	Smokestack cones,	Tumbling shafts,
Pump plungers,	Springs,	Water-gauge cocks,
Pump valves,	Spring balances,	Wheel guards,
Quadrants,	Spring hangers,	Whistles,
Quadrant stands,	Spring saddles,	Wire netting,
Reach rods,	Stay bolts,	Wrenches (common, pack-
Reverse latches,	Steam brakes,	ing, air-brake, spanner,
Reverse levers,	Steam chests,	rod, set-screw, eccentric,
Rocker arms,	Steam-chest covers,	and injector), etc.

13. REPAIRS AND RENEWALS OF PASSENGER CARS.

This account includes all expenditures for account of repairs, renewals, and rebuilding of passenger cars of all classes, including woodwork, axles, brake fixtures, brakes (hand, air, and other), brasses, buffet fittings, fixtures, and appurtenances, heating and lighting apparatus, links, pins, oil boxes, springs, trucks, wheels, windows, window fixtures, repainting, and other expenditures of a like nature; also proportion of wages of car inspectors and cost of tools used in inspecting cars at stations and elsewhere; proportionate cost of tools used by car repairers at repair stations for making light repairs, such as jackscrews,

sledges, wrenches, and other expenditures of a like nature; also repairs made to cars of other lines for damages, or payments made for foreign cars wrecked or destroyed on the line; furniture and fixtures of passenger cars built or purchased to make good the original number of cars charged to construction or equipment; and also the cost of passenger cars replacing those worn out or destroyed, less the value of old material, insurance, or repayments from other roads.

Passenger cars may be classified as follows, viz:

Baggage,	Combination (passenger	Express,
Business,	and baggage),	Emigrant,
Chair,	Dining,	Mail,
Milk,	Pay,	Tourist,
Officers',	Postal,	Other passenger train cars.
Parlor (drawing room),	Sleeping,	
Passenger (all classes),	Smoking,	

The following is a list of the more important articles of passenger-car furniture and fixtures, viz:

Bell cord,	Cuspidors,	Matting,
Bell-cord hangers,	Drawheads,	Racks,
Carpets,	Ice boxes,	Seats,
Chairs,	Keys,	Stoves,
Check boxes,	Lamps,	Stove furniture,
Coal boxes,	Lamp fillers,	Toilets,
Coal hods,	Lamp fixtures,	Wash basins,
Curtains,	Lamp shears,	Water tanks,
Cushions,	Linoleum,	Window fixtures, etc.

14. REPAIRS AND RENEWALS OF FREIGHT CARS.

This account includes all expenditures for account of repairs, renewals, and rebuilding of freight cars of all classes, including woodwork, axles, brake fixtures, brakes (hand, air, and other), brasses, double-decking cars for stock, grain doors, links, pins, couplers, oil boxes, springs, trucks, wheels, repainting, and renumbering; proportion of wages of car inspectors and cost of tools used in inspecting cars at stations and elsewhere; proportion of cost of tools used by car repairers at repair stations for making light repairs, such as jackscrews, sledges, wrenches, and other expenditures of a like nature; repairs to cars of other lines for damages, or payments made for their cars wrecked or destroyed on the line; furniture and fixtures for cabooses; and the cost of freight cars replacing those lost, worn-out, or destroyed, less the value of old material, insurance, or repay-

ments from other roads. It also includes all expenditures for repairs and renewals of loose or movable furniture and fixtures belonging to caboose cars.

Freight cars may be classified as follows, viz:

Box,	Fruit,	Refrigerator,
Caboose,	Furniture,	Stock (including palace),
Coal,	Oil,	Water and tank (when used
Dump (commercial, coal,	Ore,	as commercial cars).
or stone),	Platform,	

15. REPAIRS AND RENEWALS OF WORK CARS.

This account includes all expenditures for account of repairs, renewals, and rebuilding of work or service cars; repairs and renewals of woodwork, repainting, axles, brakes (hand, air, and other), and other fixtures, brasses, heating and lighting apparatus, links, pins, oil boxes, springs, trucks, wheels, windows, window fixtures, and other expenditures of a like nature; repairs of commercial cars when assigned to and in service of "Maintenance of Way and Structures" department, including cost of changes made in such cars to fit them for this service; and the expense of refitting them for commercial service.

Work and service cars may be classified as follows, viz:

Ballast plows or unloaders,	Iron shovels,	Rail saw,
including cables used	Lever cars,	Rock crushers,
therewith.	Locomotive tanks used	Snowplows (when not at-
Boarding,	permanently as water	tached to locomotives),
Bridge,	cars,	Steam shovels,
Derrick,	Outfit,	Tool,
Ditching,	Painters,	Water,
Dump,	Pile driver,	Wrecking,
Gravel,	Plow and scraper,	Other work cars.
Hand,	Push,	

16. REPAIRS AND RENEWALS OF MARINE EQUIPMENT.

This account includes all material and labor necessary to maintain marine or floating equipment in efficient working order, including repairing (both ordinary and that made necessary by wrecks or accident) hulls, decks, cabins, masts, rigging, sails, and other parts of steamships, steamboats, ferryboats, transfer boats, vessels, tugs, barges, car and other floats, scows, etc.; also for repairing boilers and engines, wood foundations, bearings for machinery, wheels, rudders, shafts, steering gear, ventilators, electric plants, steam and hot-water heating fixtures and appurtenances, royalties paid for use of patents on improved machinery, raising sunken boats, etc.

The following is a list of the principal items of furniture and fixtures used in repairs and renewals of marine or floating equipment, viz:

Axes, barometers, beds and bedding, block and tackle, capstan bars, carpets, chairs, charts, clocks, compasses, copying presses, counters, desks, engine furnishings, fire extinguishers, flue cleaners, gang planks, hatchets, hooks, life-preservers, lines, linoleum, logs and log lines, matting, oil cans, pianos on passenger boats, poker, racks, railings, safes, scales, scrapers, settees, shovels, splice bars, spyglasses, stoves and stove furniture, tables, ticket cases and fixtures, tool boxes, tools, wrenches, and other analogous articles.

17. REPAIRS AND RENEWALS OF SHOP MACHINERY AND TOOLS.

This account includes all expenditures for account of renewals, repairs, and maintenance of boilers, stationary engines, scaffolds, shafting, belting, and other appliances for running machinery, furnaces, forges, and all machinery in car and locomotive shops, in roundhouses, when used exclusively for repairing locomotives, and in carpenter shops of the Bridge and Building Department; also all tools and fixtures used in connection therewith; oil, tallow, and waste used in lubricating and cleaning tools and machinery.*

18. STATIONERY AND PRINTING.

This account includes all expenditures for stationery, stationery supplies, and printing, including books, blank forms, etc., used in connection with "Maintenance of Equipment."

[A list of the more important articles of stationery and printing will be found under Account No. 45, "Stationery and Printing."]

19. OTHER EXPENSES.

This account includes all expenditures for account of electric lights, gas, torches, and lamps used in machinery department, shops, roundhouses and offices, and the oil and material for the same; proportion of labor and material for the proper operation

*NOTE—Small hand tools used by mechanics and soon worn out, also wages of persons in charge of same, should be charged to the account mostly benefited by their use; and wages of sweepers, cleaners, roustabouts, and other unskilled laborers employed on general work in and about locomotive, machine, boiler, copper, sheet iron, tin, smith, car, carpenter, paint, pattern, and other shops, fuel for forges and other analogous items, should be apportioned between the different "Maintenance of Equipment" accounts, on basis of relative amount of work done for the account of each.

and repair of electric lights used in connection with other departments; wages of engineers and firemen and cost of fuel and water in operation of stationary engines or boilers for supplying power and heat to shop buildings and roundhouses (other fuel used in shops being charged into the cost of manufactured material); wages paid watchmen engaged in watching machinery department shops; cleaning vaults connected with shops; cost of material used in a laboratory attached to a machine shop where no special account is benefited; and all "Maintenance of Equipment" expenses which can not be properly classed under any of the foregoing heads.

CONDUCTING TRANSPORTATION.

20. SUPERINTENDENCE.

This account includes all expenditures for account of salaries and expenses of general superintendents (when engaged exclusively in the operating department), assistant general superintendents, division superintendents, assistant superintendents, superintendents of transportation, masters of transportation, superintendents of car service, car accountants, train masters, traffic managers, assistant traffic managers, general freight agents, assistant general freight agents, general passenger agents, assistant general passenger agents, general ticket agents, assistant general ticket agents, general baggage agents, superintendents of express, or other officers engaged exclusively in the transportation department, their clerks, porters, and attendants; also incidental expenses of their offices, such as heating, lighting, ice, water, rent, express charges, etc., provisions and other expenses of special cars when in use by such officers; also expenses of Car Service Associations.

21. ENGINE AND ROUNDHOUSE MEN.

This account includes wages of all engineers and firemen while engaged in running all locomotives except those engaged in work-train service; also the wages and traveling expenses of traveling engineers, wages of hostlers, callers, watchmen, and employees engaged in wiping, cleaning, firing up, dumping, boiler washing, cleaning fire boxes, watching and dispatching locomotives, and all other roundhouse employees, such as smoke-stack inspectors, roundhouse cleaners, ash pit or clinker pit cleaners, clinker dumpers, operators of turntables, etc.; also the wages paid engineers and firemen on a "pusher" engine furnished by another road over which trackage rights are granted.

22. FUEL FOR LOCOMOTIVES.

This account includes the cost of fuel consumed by all locomotives except those engaged in work-train service, including freight charges on same and the wages of fuel agents, their clerks, and employees engaged in handling and accounting for the same; also tools, such as wheelbarrows, shovels, picks, brooms, axes, saws, forks, oil cans, stoves and lamps; coal and wood for heating; oil, tallow, etc., for lighting fuel stations; also cost of coal used on a "pusher" engine furnished by another road over which trackage rights are granted.

23. WATER SUPPLY FOR LOCOMOTIVES.

This account includes the cost of water furnished all locomotives except those engaged in work-train service, including the cost of labor and material required in operating, heating, and lighting water stations; oil, waste, and other supplies for operating pumping machinery; tools, etc. (when not chargeable to Account No. 6, "Repairs and Renewals of Buildings and Fixtures"), and amounts paid to other companies for water furnished to locomotives, water rights, and privileges; also water furnished a "pusher" engine belonging to another road over which trackage rights are granted, and cost of water used in roundhouses for washing out locomotive boilers.

24. OIL, TALLOW, AND WASTE FOR LOCOMOTIVES.

This account includes the cost of oil, tallow, waste, wool, grease, rags, etc., used in lighting, cleaning, and lubricating all locomotives except those engaged in work-train service, and expense of similar supplies on a "pusher" engine furnished by another road over which trackage rights are granted.

25. OTHER SUPPLIES FOR LOCOMOTIVES.

This account includes the cost of furniture, tools, and other movable articles and supplies required fully to equip all locomotives except those engaged in work-train service, such as chisels, files, lampblack, packing material, sand, soap, and switch keys; also axes, brooms, brushes, crowbars, flags, frogs, hatchets, jacks, lantern globes, lanterns, links, pins, matches, metal and other polishes, oil cans, picks, scoops, shovels, shunting poles, switch chains, switch ropes, tallow buckets, tin boxes for flags, torpedoes, water buckets, etc., and expense of similar supplies on a "pusher" engine furnished by another road over which trackage rights are granted.

26. TRAIN SERVICE.

This account includes the wages of conductors, train agents, ticket collectors, baggagemen, brakemen, train porters (not on private cars), water carriers, and other trainmen engaged in running all trains except work trains, or in making up or distributing trains.

27. TRAIN SUPPLIES AND EXPENSES.

This account includes all expenditures for account of heating, lighting, cleaning, and lubricating cars, including the cost of supplying or pumping gas into cars, and oil and wicking for lanterns of trainmen; uniforms and badges for trainmen when paid for by the company; laundry work for cars, icing refrigerator cars, transferring or rearranging freight in transit for safety in transportation, etc.; miscellaneous supplies furnished to cars for the purpose of protection against accidents and fires, and for keeping the cars clean; bedding for stock cars and wages of car cleaners and car oilers; provisions and supplies for snow-bound trains or trains delayed by washouts, trackage or pilot service paid to other roads during washouts, transfer of passengers on account of defective track or bridges; also cost of maintaining and operating temporary facilities in connection with transporting freight and passengers over a stream where a bridge has been destroyed; also oil, tallow, waste, wool, grease, sulphur, sponges, rags, packing hooks and irons, dope buckets, and other supplies and tools used in cleaning and lubricating cars.

This account also includes any deficit from operation of dining cars.

It also includes all expenditures for miscellaneous supplies furnished trains necessary fully to equip them for service. The following is a list of the more important train supplies, viz:

Axes,	Hammers,	Scoops,
Bell cords,	Hatchets,	Shovels,
Brooms,	Ice,	Sledges,
Brushes,	Jacks,	Soap,
Bull's-eyes,	Jackscrews,	Straw and sawdust,
Candles,	Lanterns,	Switch chains,
Chains,	Lantern fixtures,	Switch keys, for trainmen,
Cold chisels,	Matches,	Switch ropes,
Conductor's punches,	Oil cans,	Tallow buckets,
Dunnage,	Packing hooks,	Torpedoes,
Fire buckets,	Pails,	Train tool boxes,
Flags,	Punches,	Water buckets,
Frogs,	Saws,	Wrenches, etc.

28. SWITCHMEN, FLAGMEN, AND WATCHMEN.

This account includes the wages of yard masters and clerks, yard foremen, yard conductors, yard brakemen, yard switchmen, switch tenders, callers, watchmen and detectives, station policemen, signalmen, crossing-gate keepers, crossing flagmen, and track flagmen (when the service is performed in connection with "Conducting Transportation"), and wages of such employees paid on account of joint use of track owned by another company.

29. TELEGRAPH EXPENSES.

This account includes all expenditures for account of operation of telegraph and telephones, such as rent paid for use of telegraph and telephone lines, and for telephone tolls at stations; salaries and expenses of division operators, of train dispatchers, clerks, telegraph operators, and messengers; cost of chemicals, copper, zincs, and other supplies for charging batteries; fuel, light, and other supplies for telegraph offices; proportion of salaries and expenditures of superintendent and assistant superintendent of telegraph, their clerks and attendants, and miscellaneous supplies, traveling and office expenses; also amounts paid for services of such employees on other roads over which trackage rights are granted.

When an employee connected with the telegraph service also acts as station agent, clerk, or in any other capacity, an apportionment of his wages should be made to this and other accounts on the basis of service rendered.

30. STATION SERVICE.

This account includes salaries and expenses of freight and ticket agents in charge of stations, assistant agents, depot or station masters, assistant depot or station masters, station passenger agents, station baggage agents, assistant station baggage agents, and other officials occupying analogous positions; wages of cashiers, clerks, collectors, ticket examiners, ticket collectors and ushers, station foremen, baggagemen, station gatemen, employees in package and parcel rooms, men attending electric lights, janitors, porters, warehousemen, freighthouse foremen, freight callers, tallymen, deliverymen, car sealers, weighmasters, truckmen and other laborers, teamsters, messengers, scalemen, coopers, cleaners, employees at coal dock terminals, enginemen for stationary engines used for heating and lighting station

buildings; also, employees engaged in carrying and weighing mail, caring for switch lights, loading, unloading, bedding, feeding, and watering stock; labor at stock yards or stock pens, except as covered by Account No. 42, "Stock Yards and Elevators," cleaning vaults connected with stations, payments for transferring freight by contract or otherwise, and other analogous expenses, also amounts paid for services of such employees on other roads over which trackage rights are granted.

81. STATION SUPPLIES.

This account includes all expenditures for account of heating and lighting depots, waiting rooms, freight and passenger offices, and other station buildings; fuel and supplies for engines operating freight carriers on docks, wharves and piers to convey freight between boats and cars; supplies used for station and yard signals, switches, switch lights, street lights, semaphore lamps, etc., also bills of municipalities or other corporations for lighting highway crossings; supplies and implements for handling freight; payments for water, sprinkling about stations, uniforms and badges for employees when paid for by the company; drayage, horses, feeding and shoeing horses, bedding, feed, and water for stock at stock yards or stock pens except as covered by Account No. 42, "Stock Yards and Elevators;" premium on bonds of agents and other station employees, when paid by the company, and other analogous items; also, amounts of this character paid to other companies where trackage rights are granted.

The following is a list of the more important articles included under station supplies, viz:

Axes,	Counter brushes,	Freight trucks,
Baggage checks,	Counter scales,	Gas,
Baggage crates,	Cups,	Hammers,
Baggage trucks,	Cupboard catches,	Harness,
Brooms,	Curtains,	Hatchets,
Brushes,	Cuspidors,	Hooks,
Bulletin boards,	Dating stamps (office),	Hose,
Candles,	Dippers,	Hose couplings,
Car seals,	Dusters,	Ice,
Chair cushions,	Electric lights,	Ice chests,
Chalk,	Electric-light supplies,	Ice tongs,
Check boxes,	Extinguishers (hand),	Keys,
Coal hods,	Files (document),	Lampblack,
Cold chisels,	Fire buckets,	Lamps,
Copying presses,	Flags,	Lamp fittings,

Lamp supplies,	Platform trucks,	Tarpaulins,
Lanterns,	Reflectors,	Ticket stamps,
Lantern fittings,	Rubber hose,	Tongs,
Letter boxes,	Saws,	Torpedoes,
Locks,	Scoops,	Towels,
Looking glasses,	Scrubbing brushes,	Twine,
Mail bags,	Shovels,	Wagons,
Marking brushes,	Skids,	Warehouse trucks,
Marking pots,	Sledges,	Wash basins,
Marline,	Soap,	Waste,
Mats,	Spades,	Water barrels,
Matches,	Sponges,	Water bowls,
Measures,	Sprinkling cans,	Water cans,
Nails,	Stools,	Water coolers,
Newspapers,	Stove blacking,	Water pails,
Oil,	Switch chains and ropes,	Wheelbarrows,
Oil cans,	Switch keys, for yardmen,	Wrenches, etc.
Pails,	Tacks,	

32. SWITCHING CHARGES—BALANCE.

This account represents the net balance paid to other companies for switching cars or locomotives.

33. CAR MILEAGE—BALANCE.

This account represents the net balance paid to other companies, firms, or individuals for use of cars interchanged on a car-mileage basis.

34. HIRE OF EQUIPMENT—BALANCE.

This account represents the net balance paid for use of equipment other than that accounted for under Account No. 33, "Car Mileage—Balance."

35. LOSS AND DAMAGE.

This account includes charges for loss, damage, delays, or destruction of freight, parcels, express matter, baggage, and other property intrusted for transportation (including live stock received for shipment), and all expenses directly incident thereto; cost of repacking and boxing damaged freight and baggage, feed for delayed stock (except when delayed in wrecks), etc.; wages and expenses of employees engaged either as adjusters or otherwise, and payments for the detection of thieves; charges for damages to or destruction of crops, buildings, lands, fences, vehicles, or any property other than that intrusted for transportation, whether occasioned by fire, collision, overflow, or otherwise; also expenditures for account of

cattle and other live stock killed or injured by locomotives or trains while crossing or trespassing on the right of way, removing and burying the same; also services and expenses of employees or others while engaged as witnesses in case of suits.

36. INJURIES TO PERSONS.

This account includes all charges on account of employees or other persons killed or injured, such as gratuities and compensation paid to injured or disabled persons, their guardians, heirs, relatives, and attorneys; salaries and expenses of chief surgeons, assistant surgeons, division surgeons, attendants, etc., fees and expenses of doctors, coroners, undertakers, witnesses, and others (*except lawyer's fees and court expenses); nursing and hospital attendance, medical and surgical supplies, funeral expenses, railroad fares when sending injured persons home or elsewhere, and expenses of attendant when necessary; payments made for ejection from trains; services, and expenses of employees or others engaged as witnesses or otherwise in connection with the adjustment of claims coming under this head.

37. CLEARING WRECKS.

This account includes all expenditures for account of clearing wrecks, cost of labor and material required to replace wrecked equipment upon the track, and the attendant expenses of wrecking trains and wrecking tools used in connection therewith; building temporary tracks around wrecks, amounts paid to other companies for detouring trains on account of wrecks, reloading or transferring freight, baggage, mail, etc., provisions, board, etc., for men clearing up or watching at wrecks, meals or board for passengers delayed on account of wrecks, feed for stock delayed in wrecks, and other analogous expenses.

38. OPERATING MARINE EQUIPMENT.

This account includes all expenditures for account of the operation of steamships, steamboats, vessels, ferryboats, transfer boats, tugs, barges, car and other floats, scows, etc. (excepting boats while in use on construction work), such as fuel and supplies therefor; wages of officers, crews, and all other employees rendering service on marine or floating equipment; dockage when not loading or discharging cargoes, canal lock and basin dues, rental of boats, labor pumping out boats laid

* NOTE.—See Account No. 51, "Law Expenses."

up, cost of transferring cargoes in case of accident, steamboat inspection, license, customs dues, health inspection, clearance dues, payments for towage, lighterage, etc., and any other miscellaneous expenses of a similar nature not properly chargeable to Account No. 16, "Repairs and Renewals of Marine Equipment."

The following is a list of the principal items of supplies chargeable to marine or floating equipment, viz:

Axes,	Ice,	Stores,
Bed linen,	Lamps,	Tablecloths,
Binnacle lamps,	Laundry,	Tableware,
Commissary supplies,	Oil,	Tallow,
Cooking utensils,	Planks,	Trucks,
Flags,	Provisions,	Waste,
Grease,	Rags, etc., for lighting and	Water,
Handspikes and other tools,	lubricating purposes.	Wool, etc.
Hose,	Shovels,	

This account includes, also, all expenses for account of miscellaneous service, supplies, and expenses in connection with the operation of wharves and docks, such as wages of port captains, port stewards, agents, their clerks and attendants, baggage agents, check clerks, porters, coopers, warehousemen, laborers, watchmen, longshoremen, roustabouts, and other labor at wharves and docks engaged in handling freight, operating steam or other power for handling freight, etc.; payments for the use of power (not furnished by the company) in loading and discharging cargoes, and all expenditures incident to lighting and heating in connection with the operation of wharves and docks.

The following is a list of the principal items used in connection with the operation of wharves and docks, viz:

Axes,	Fire buckets,	Marking brushes,
Block and tackle,	Freight hooks,	Marking pots,
Brooms,	Gas,	Matches,
Brushes,	Hammers,	Measures,
Bulletin boards,	Hatchets,	Nails,
Chalk,	Hose,	Oil,
Clocks,	Hose couplings,	Oil cans,
Coal hods,	Ice,	Pails,
Cold chisels,	Ice chests,	Ropes,
Cooper's tools,	Ice tongs,	Salt,
Crowbars,	Lamps,	Saws,
Electric lights,	Lanterns,	Scoops,
Fire apparatus,	Marline,	Shovels.

Skids,
Sledges,
Soap,
Spades,
Sprinkling cans,
Stools,

Tacks,
Tarpaulins,
Towels,
Trucks,
Twine,
Waste,

Water,
Water barrels,
Water cans,
Water coolers,
Wheelbarrows, etc.

39. ADVERTISING.

This account includes salaries and expenses of traveling passenger and other advertising agents, bill posting, etc.; cost of printing and publishing passenger time-tables for general distribution, printing of advertising matter, advertising in newspapers and periodicals (*excepting notice of stockholders' meetings, election of directors, publishing reports in newspapers, and other corporation and financial notices of a general character), bulletin boards, cards, cases, cords, display cases, dodgers, folders, glasses, handbills, maps, pamphlets, photographs, posters, racks, and frames, tacks, views, postage and express charges on advertising matter; also premiums and donations to fairs and stock shows, immigration boards, and other analogous expenditures for attracting traffic.

40. OUTSIDE AGENCIES.

This account includes all expenditures for account of salaries and expenses of agents engaged exclusively in the procurement of competitive business, and employees of their offices, traveling agents and solicitors, when located on or employed off the line of the road; furniture, supplies, stationery, rents, office expenses, including rents of telephones and telephone tolls, and other disbursements of a similar nature, on account of such agencies; also expenses of fast freight lines, traffic associations, and other analogous items.

41. COMMISSIONS.

This account includes all payments to agents of other companies and outside parties, not employees of the company, in the form of commissions for services appertaining to either freight or passenger business; but should not include commissions paid to the company's own agents in lieu of salary, such being chargeable to Account No. 30, "Station Service," or Account No. 40, "Outside Agencies," as the case may be.

*NOTE.—See Account No. 53, "Other Expenses."

42. STOCK YARDS AND ELEVATORS.

This account includes wages, cost of supplies, and all other expenses incurred in the operation of stock yards or elevators, except stock yards and elevators the net earnings of which are excluded from freight revenue.*

43. RENTS FOR TRACKS, YARDS, AND TERMINALS.

This account includes rents paid for lease of tracks, yards, and terminals.

TRACKS.

Under "tracks" are included all payments to other lines for rent or use of their tracks for running trains, whether by a fixed charge per month or per year, proportion of interest on valuation and expense incurred in maintaining such track, or on a train mileage basis (not including temporary use of track, such as trackage paid to other roads in case of wrecks, washouts, snow blockades, defective bridges, etc.).

YARDS.

Under "yards" are included all payments for use of high and low tracks, delivery tracks, repair tracks, and other side tracks at points other than terminals.

TERMINALS.

Under "terminals" are included all payments for use of facilities at terminal points, including main tracks, side tracks, delivery tracks, repair tracks, freight house facilities, and proportion of payments for handling freight, union depot facilities, etc., at terminal points.

44. RENTS OF BUILDINGS AND OTHER PROPERTY.

This account includes all payments for rent of buildings, land, and other property when such property is used in connection with the operations of the road, such as depot grounds and buildings, union depots, general and other offices, docks, wharves, ferry landings, elevators, stock yards, fuel yards, repair shops, etc.

* NOTE.—By "Stock Yards," as used in this account, should be understood stock yards where stock is stored, fed, watered, reshipped or sold, usually at junction or terminal points.

45. STATIONERY AND PRINTING.

This account includes all expenditures for stationery, stationery supplies, and printing, including books, blank forms, employees' time-tables, tariffs, tickets, waybills, and other analogous items, when used in connection with "Conducting Transportation."

The following is a list of the more important items chargeable to the several accounts of "Stationery and Printing," viz:

Arm rests,	Ink,	Pins,
Blank paper,	Inkstands,	Postage,
Blank tablets,	Invoice books,	Pounce,
Blank cards,	Legal-cap paper,	Printed cards,
Binders,	Letter paper,	Printed tablets,
Blotters,	Manifold paper,	Punches,
Blotting paper,	Mimeographs,	Rubber bands,
Calendars,	Mucilage,	Rubber stamps,
Caligraphs,	Mucilage brushes,	Rulers,
Carbon paper,	Neostyles,	Ruling pens,
Cards,	Notices,	Scrapbooks,
Cardboard,	Numbering stamps,	Sealing wax,
Circulars,	Oil paper,	Seals,
Classifications,	Orders,	Shears,
Copy (impression) books,	Paper,	Shipping tags,
Copying brushes,	Paper baskets,	Shorthand books,
Cyclostyles,	Paper clips,	Sponges,
Dating stamps,	Paper cutters,	Sponge cups,
Delivery tickets,	Paper fasteners,	Stylographs,
Electric pens,	Paper files,	Tape,
Envelopes,	Paper weights,	Telegraph blanks,
Eyelets,	Papyrographs,	Tissue (impression) paper,
Eyelet punches,	Pencils,	Train order blanks,
Erasers,	Pencil erasers,	Typewriters,
Fuel tickets,	Pens,	Waste baskets,
Hectographs,	Penholders,	Water holders,
Indexes,	Penracks,	Wrapping paper, etc.

46. OTHER EXPENSES.

This account includes incidental expenditures only; that is to say, such expenditures in connection with "Conducting Transportation" as are not properly chargeable to any of the foregoing accounts.

GENERAL EXPENSES.

47. SALARIES OF GENERAL OFFICERS.

This account includes the salaries of general officers. The following is a list of such officers: Chairman of board, president, vice-presidents, general counsel, assistant general counsel or general solicitor, assistant general solicitor, secretary, general manager and assistant general manager, chief engineer, general superintendent (when in full charge of operations of the road), comptroller, assistant comptroller, general auditor, auditors, assistant auditors, freight auditor, passenger auditor, purchasing agent, general storekeeper, stationer, treasurer, assistant treasurer, local treasurer, and land commissioner.

Receiver's fees also are included in this account.

48. SALARIES OF CLERKS AND ATTENDANTS.

This account includes salaries of clerks, attendants, etc., of the officers specified under Account No. 47, "Salaries of General Officers," including paymasters, cashiers, tax agents, traveling auditors and local storekeepers; also wages of porters, cooks, etc., for special cars while in use by general officers and by general office employees, etc.

49. GENERAL OFFICE EXPENSES AND SUPPLIES.

This account includes all expenditures for account of heating and lighting the offices of the general officers; expenses of general officers, their clerks and attendants; also all expenses incident to the care and supply of the general offices, including expenses and supplies of pay car and special cars while in use by general officers and general office employees.

50. INSURANCE.

This account includes all expenditures for account of premiums for insuring property of the company, and property which is intrusted to it; also for insuring passengers and others, and employees, against accident or death.

51. LAW EXPENSES.

This account includes the salary and expenses of solicitors, attorneys, their clerks and attendants, and all expenses of their offices, such as law books, printing briefs, legal forms, testimony, reports, etc.; also fees and retainers paid for services of attorneys who are not regular employees of the company, and

amounts paid to arbitrators for the settlement of disputed questions, costs of suits, special fees, notarial fees, expenses connected with taking depositions, and all legal and court expenses of every kind not otherwise provided for herein,* including expenses of clerks, sheriffs, constables, or other court officers, as taxed by the court against the railroad company.

52. STATIONERY AND PRINTING (GENERAL OFFICES).

This account includes the cost of printing annual reports, blank books, blank forms, contracts, leases, bonds, stock certificates, paper, stationery, stationery supplies, etc., used only in general offices and not chargeable to other accounts.

[A list of the more important articles of stationery and printing will be found under Account No. 45, "Stationery and Printing."]

53. OTHER EXPENSES.

This account includes incidental expenditures only; that is to say, such expenditures in connection with "General Expenses" as are not properly chargeable to any of the foregoing accounts; also cost of publishing notices of stockholders' meetings, of election of directors, of dividends, publishing annual reports in newspapers, and other corporation and financial notices of a general character; and fees and expenses paid to directors, etc.

* NOTE.—See Account No. 36, "Injuries to Persons."

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interlocking		1
heating and lighting	6, 13, 16, 19	
Arbitrators		51
Arch pipes		12
Arm rests	9, 12, 18, 45, 52	
Ash hoes		12
Ash pan rods		12
Ash pans		12
Ash-pit cleaners		21
Assistant agents		30
auditors		47
comptroller		47
depot masters		30
general counsel		47
general freight agents		20
general manager		47
general passenger agents		20
general solicitor		47
general superintendents		20
general ticket agents		20
station agents		30
station baggage agents		30
station masters		20
superintendent of telegraph	8, 29	
superintendents		20
surgeons		36
traffic managers		20
treasurer		47

Item.	Account.
Attendants	1, 11, 20, 29, 36, 38, 48, 49, 51
Attorneys	51
Auditors	11, 47, 48
Augers	1
Awnings	6
Axes	1, 16, 22, 25, 27, 31, 38
Axles	12, 13, 14, 15

B.

Badges	27, 31
Baggage	35, 37
agents	20, 30, 38
cars	13
checks	31
crates	31
rooms	6
trucks	31
Baggagemen	26, 30
Bags, mail	31
Ballast	1
plows	15
Banks, river	1
Barges	7, 16, 38
Barometers	16
Barrels	1, 4, 31, 38
pump	12
Bars	1, 12, 16
Basin dues	38
Baskets	9, 18, 45, 52
Batteries, telegraph or telephone	29
Battery jars	8
Bearings, for machinery	16
Bedding, stock	27, 30, 31
Bed linen	38
Beds and bedding	16
Bell bases and yokes	12
cord	12, 13, 27
cord hangers	12, 13
Bells	12
Belting	17
Bill posting	39
Bills for lighting highway crossings	31
Binders	9, 18, 45, 52
Binnacle lamps	38
Bins	6
Bits	1
Blank books	9, 18, 45, 52
cards	9, 18, 45, 52
forms	9, 18, 45, 52
Blasting	1
Block and tackle	16, 38

Item.	Account.
Block signals	1
Blockades, snow	1, 27, 43
Blocks, bumper	12
Blotters	9, 18, 45, 52
Blotting paper	9, 18, 45, 52
Blower cocks and pipes	12
Blow-off cocks	12
Boarding cars	15
delayed passengers	37
houses	6
men at washouts	1
wrecks	37
Boards, bulletin	31, 38, 39
immigration	39
running	12
slow and stop	5
spot	1
switch	8
Boats	16, 31, 38
Boiler houses	6
washing	21, 23
Boilers	6, 12, 16, 17, 19
Bolts	1, 4, 12
Bonds	31, 52
Books	9, 18, 45, 51, 52
Bowls, water	31
Box cars	14
Boxes	1, 6, 12, 13, 14, 15, 16, 21, 25, 27, 31
Boxing damaged property	35
Braces	4, 12
and bits	1
Brackets	12
Brakemen	26, 28
Brake shoes	12
Brakes and brake fixtures	12, 13, 14, 15
Branch pipes	12
Brasses	12, 13, 14, 15
Breakwaters	1, 4, 6
Bricks	4
Bridge cars	15
foremen, tenders, and watchmen	4
Bridges	4, 5
supervisor of	4
Briefs	51
Brooms	1, 4, 12, 22, 25, 27, 31, 38
Brush, cutting and removing	1
hooks	1
Brushes	9, 18, 25, 27, 31, 38, 45, 52
Buckets and pails	1, 4, 6, 25, 27, 31, 38
Buffet fittings	13
Buggy bars	12

Item.	Account.
Building temporary track	37
Buildings	6, 35, 44
Bulletin boards	31, 38, 39
Bull's-eyes	27
Bumper blocks and sheets	12
posts	1
Bumpers	12
Durying stock killed	35
Business cars	13

C.

Cab angle irons	12
brackets, curtains, cushions, fronts, handles, and lamps	12
Cabins	16
Cable wire	1
Cables	4, 15
Cabooses	14
Cages	12
Calendars	9, 18, 45, 52
Calligraphs	9, 18, 45, 52
Callers	21, 28, 30
Canal-lock dues	38
Candles	27, 31
Cans, oil and other	1, 4, 16, 22, 25, 27, 31, 38
Cant hooks	1
Capstan bars	16
Captains, port	33
Car accountants	20
cleaners	27
department superintendents	11
floats	16, 38
heating and lighting	27
inspectors	13, 14
mileage—balance	33
oilers	27
repairers	13, 14
sealers	30
scales	31
service associations	20
service superintendents	20
shop belting	17
shops	6
Carbon paper	9, 18, 45, 52
Cardboards	9, 18, 45, 52
Cards	9, 18, 39, 45, 52
Cargoes	38
Carpenter shops	6
Carpets	6, 13, 16
Carriers, freight	7, 31
water	26
Cars	1, 13, 14, 15, 20, 26, 27, 31, 32, 33, 48, 49

Item.	Account.
Cases.....	6, 39
Cashiers.....	30, 48
Casings.....	12
Castings.....	4, 12
Cattle guards.....	5
killed or injured.....	35
Cement.....	4
Center castings and pins.....	12
Certificates.....	52
Chafe irons.....	12
Chains.....	1, 12, 25, 27, 31
Chair cushions.....	31
cars.....	13
Chairman of board.....	47
Chairs.....	1, 6, 13, 16
Chalk.....	31, 38
Channel cleaning.....	4
Charging batteries.....	29
Charts.....	16
Check boxes.....	13, 31
castings, chambers, and valves.....	12
clerks.....	38
Checks, baggage.....	31
Chemicals.....	19, 29
Chests.....	12, 31, 38
Chief engineer.....	47
surgeons.....	36
Chisels.....	1, 25, 31, 38
Chutes.....	6
Circulars.....	9, 18, 45, 52
Cisterns.....	6
Civil engineers.....	1
Claims, personal injury.....	36
Clamps.....	12
Classifications.....	9, 18, 45, 52
Claw bars.....	1
Cleaners.....	17 (note), 21, 27, 30
Cleaning cars.....	27
channels.....	4
locomotives and locomotive fire boxes.....	21, 24
tools and machinery.....	17
vaults.....	19, 30
Clearance dues.....	38
Clearing wrecks.....	37
Clerks.....	1, 8, 11, 20, 22, 28, 29, 30, 38, 48, 49, 51
Climbers.....	8
Clinker dumpers.....	21
Clinker-pit cleaners.....	21
Clips, paper.....	9, 18, 45, 52
Clocks.....	6, 12, 16, 38
Coal bins.....	6

Item.	Account.
Coal boxes.....	6, 13
buckets.....	6
cars.....	14
chutes and pockets.....	6
grates.....	12
hods.....	13, 31, 38, 49
Coal-dock terminal employees.....	30
Cocks.....	12
Cold chisels.....	27, 31, 38
Collectors, ticket.....	26, 30
Collisions.....	35, 36, 37, 38
Combination cars.....	13
Commercial cars.....	14, 15
Commissary supplies.....	38
Commissioner, land.....	47
Commissions.....	41
Compasses.....	16
Competitive business.....	40
Comptroller.....	47
Conductors.....	26, 28
Conductor's punches.....	27
Cones.....	12
Connecting rods.....	12
Constables.....	51
Contract, transferring freight by.....	30
Contracts.....	52
Cooking utensils.....	38
Cooks.....	48
Coolers, water.....	31, 38
Coopers.....	30, 38
Cooper's tools.....	31, 38
Copper for batteries.....	29
hammers.....	12
Copy (impression) books.....	9, 18, 45, 52
Copying brushes.....	9, 18, 45, 52
presses.....	16, 31
Cords.....	12, 13, 27, 39
Coroner's fees.....	36
Corporation notices.....	53
Corporations, bills of, for lighting crossings.....	31
Counterbalances.....	12
Counter brushes and scales.....	31
Counters.....	6, 16
Couplers.....	14
Coupling bars.....	12
Couplings, hose.....	31, 38
Court expenses.....	36, 51
officers.....	51
Covers.....	12
Cranes.....	6
Crank pins.....	12

Item.	Account.
Crates, baggage	31
Crews, marine	38
Crops, damages to	35
Crossties	3
Crosshead pins and crossheads	12
Crossing drains and gates	5
flagmen and gate keepers	28
Crossings	1, 5, 31
Crowbars	1, 25, 38
Crown-bar braces, bars, and sheets	12
Crushers, rock	15
Culverts	4
Cupboard catches	31
Cups	9, 12, 18, 31, 45, 52
Curbing hooks	1
Curtains	6, 12, 13, 31
Cushions	12, 13, 31
Cuspidors	13, 31
Customs dues	38
Cuts	1
Cutting rails	1
Cyclostyles	9, 18, 45, 52
Cylinder casings, cock rods, cocks, heads, and rings	12
Cylinders	12

D.

Damages	13, 14, 16, 35, 36
Damper handles	12
Dampers	12
Dating stamps	9, 18, 31, 45, 52
Decks (marine equipment)	16
Decks	12
Defective track or bridges	27, 43
Delayed stock	35
trains, by washouts	27
Deliverymen	30
Delivery tickets	9, 18, 45, 52
tracks, rent of	43
Depositions	51
Depot grounds and buildings	6, 43, 44
masters	30
Depots	6, 43, 44
heating and lighting	31
Derrick cars	15
Derricks	6
Desks	6, 16
Detection of thieves	35
Detectives	28
Detouring trains	37
Dikes	1, 4
Dining cars	13, 27

Item.	Account.
Dippers	1, 31
Directors	53
Discharging cargoes	38
Dispatchers	29
Dispatching locomotives	21
Display cases	39
Distributing rails and ties	1
trains	26
Ditchers, men operating	1
Ditching cars	15
Dividends, notices of	53
Division engineers	1
operators	29
superintendents	20
surgeons	36
Dockage	38
Docks	7, 31, 38, 44
Doctor's fees and expenses	36
Document files	31
Dodgers	39
Dome casings and covers	12
Domes	12
Donations to fairs and stock shows	39
Doors	12, 14
Dope buckets	27
Double-decking cars	14
Dowels	4
Draftsmen	1
Drag irons and pins	12
Drain pipes	4, 6
Drains, crossing	5
Drawbars and drawbar castings	12
Drawbridges	4
Drawheads	13
Drawing knives	1
Drawing-room (parlor) cars	13
Drayage	31
Dredges	7
Dredging	7
Drilling rails	1
Drills	1
Driving axles and wheels	12
box brasses, collars, and wedges	12
boxes	12
Dry houses	6
pipes	12
Dues	38
Dump cars	14, 15
Dumpers	21
Dumping	21
machinery	6

Item.	Account.
Dunnage.....	27
Dusters.....	31
Dwelling houses.....	6

E.

Earthwork.....	1
Eating houses.....	6
Eccentric rods and straps.....	12
Eccentrics.....	12
Ejectment from trains.....	36
Election of directors, notices of.....	53
Electric-light men.....	30
light supplies.....	31
lights.....	19, 30, 31, 38
pens.....	9, 18, 45, 52
plants.....	6, 16
railway crossings.....	1
Elevator supplies.....	42
Elevators.....	6, 42, 44
Embankments.....	1
Emigrant cars.....	13
Employees' time-tables.....	45
Engine and roundhouse men.....	21
Engine boilers and furnishings, marine.....	16
houses.....	6
Engineers or enginemen.....	1, 19, 21, 30
Engines, locomotive.....	1, 4, 12, 17, 21, 22, 23, 24, 25, 32
stationary.....	4, 6, 7, 16, 17, 19, 30, 31
Envelopes.....	9, 18, 45, 52
Equalizing levers and springs.....	12
Equipment.....	12, 13, 14, 15, 16, 34, 37, 38
Erasers.....	9, 18, 45, 52
Examiners, ticket.....	30
Excavations.....	6
Exhaust pipes.....	12
Expansion clamps.....	12
Expenses, traveling and office.....	1, 4, 6, 8, 11, 20, 21, 22, 29, 35, 36, 39, 40, 49, 51, 53
Express buildings.....	6
cars.....	13
charges.....	20, 39
matter, damages to.....	35
superintendents of.....	20
Extension front ends.....	12
Extinguishers, fire.....	6, 16, 31
Eyelet punches.....	9, 18, 45, 52
Eyelets.....	9, 18, 45, 52

F.

Item.	Account.
Fairs, donations and premiums to	39
False work	4
Fares, railroad	36
Fasteners, paper	9, 18, 45, 52
Fastenings, rail	1
Fast freight lines	40
Feed	31, 35, 37, 42
pipe cocks, pipes, hangers, hose, and shafts	12
Feeding horses and stock	30, 31, 42
Fences	1, 5, 6, 35
Ferryboats	16, 38
Ferry landings	44
Fees	30, 47, 51, 53
Files	25
document	31
paper	9, 18, 45, 52
Killing trestles	1
Financial notices	53
Fire apparatus	38
box doors, box grates, bricks, and pumps	12
boxes	12, 21
buckets	27, 31, 38
damages resulting from	35
engine houses	6
extinguishers	6, 16, 31
guards	1
Firemen	19, 21
Fires, supplies to cars for protection against	27
Firing locomotives	21
Fish or angle plate bolts	1
Fish or angle plates	1
Fixtures	1, 6, 12, 13, 14, 15, 16, 17, 27
Flag boxes	25
Flagmen	28
Flags	1, 25, 27, 31, 38
Flagstaffs	12
Floating equipment	16, 38
Floats	7, 16, 38
Flue cleaners	16
sheets	12
Flues	12
Folders	39
Footboards	12
Foot viaducts	5
Foreign cars	13, 14
Foremen	1, 4, 11, 28, 30
Forges	17
Forks, fuel	22
Forms	9, 18, 45, 51, 52
Foundations	6, 16

Item.	Account.
Frame braces	12
Frames	12, 39
Freight	22, 27, 30, 31, 35, 37, 38, 41, 43
agents	30
agents, general and assistant general	20
auditors	47
callers	30
carriers	7, 31
cars	14
charges	22
handling	31, 38, 43
hooks	38
offices	31
trucks	31
Freight-house facilities	43
foremen	30
Freshets	1
Frogs	1, 25, 27
Front-end doors, rings, and timber	12
Front ends	12
Fruit cars	14
Fuel	1, 4, 11, 19, 20, 22, 23, 27, 29, 31, 38, 40, 49
agents	22
for locomotives	22
houses	6
stations	22
tickets	9, 18, 45, 52
yards	6, 44
Funeral expenses	36
Furnaces	17
Furniture	6, 12, 13, 14, 25, 40

G.

Gang planks	16
Gas	11, 19, 20, 23, 27, 29, 31, 38, 40, 49
pipes	6
Gaskets	12
Gate keepers	28
Gates	5
Gauge cocks	12
Gauges	1, 12
General auditor	47
baggage agents	20
counsel and assistant	47
solicitor and assistant	47
foremen	11
freight agents	20
manager and assistant	47
office employees	48
office expenses and supplies	49
office rent	44

Item.	Account.
General officers.....	47, 49
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passenger agents.....	20
storekeeper.....	47
superintendents.....	20, 47
ticket agents.....	20
Gibs.....	12
Glands.....	12
Glass gauges.....	12
Glasses.....	6, 31, 39
Globes, lantern.....	25
Gongs.....	12
Goose necks.....	12
Grade crossings.....	1, 5
Grading.....	6
Grain cribs and warehouses.....	6
doors.....	14
Grass, cutting and removing.....	1
Grate bars and shakers.....	12
Grates.....	12
Gravel.....	1
cars.....	15
pit men.....	1
pit rights.....	1
Grease.....	24, 27, 38
Grindstones.....	1
Grounds.....	6, 44
Guard rails.....	2
wheels.....	12
Guards, cattle.....	5
Guide bars, blocks, braces and yokes.....	12

H.

Hammers.....	1, 12, 27, 31, 38
Handbills.....	39
Hand brakes.....	13, 14, 15
Hand-car houses.....	6
Hand cars.....	15
cranes.....	6
extinguishers.....	6, 16, 31
hold plates and rail pedestals.....	12
rails.....	12
tools.....	17 (note)
trucks.....	1
Handles.....	1, 12
Handling freight.....	27, 30, 31, 38, 43
fuel.....	22
Handspikes.....	38
Hangers.....	4, 12, 13
Harness.....	31

Item.	Account.
Hatchets	1, 16, 25, 27, 31, 38
Headlight brackets, fixtures, and pedestals	12
Headlights	12
Health inspection	38
Heater cocks and pipes	12
Heating	6, 13, 15, 16, 19, 25, 22, 23, 27, 30, 31, 38, 40, 49
Hectographs	9, 18, 45, 52
Hedges	5
Hemp cables	4
High tracks	1, 43
Highway bridge	5
crossings	5, 31
Hire of equipment—balance	34
Hods, coal	13, 31, 38, 49
Hoes	1, 12
Hoisting machinery	6
Hooks	1, 12, 16, 31, 38
and irons, packing	12, 27
Horses	31
Hose	12, 31, 38
couplings	31, 38
jackets and reels	12
Hospital attendance	36
Hostlers, engine	21
Hot-water heating	6, 16, 31
Hulls	16
Hydrants	6

I.

Ice	1, 4, 11, 20, 27, 29, 31, 38, 49
boxes	6, 13
chests	31, 38
houses	6
tongs	31, 38
Icing cars	27
Immigration boards	39
Implements for handling freight	31, 38
of trackmen and gravel pit men	1
Improving grounds	6
Inclines	6, 7, 12
Indexes	9, 18, 45, 52
Injector nozzles	12
Injectors	12
Injuries to persons	36, 50, 51
Ink	9, 18, 45, 52
Inkstands	9, 18, 45, 52
Inspecting cars	13, 14
Inspection of rails and ties	2, 3
health	38
steamboat	38

Item.	Account.
Inspectors	2, 3, 4, 13, 14, 21, 38
Instruments, engineer's	1
telegraph and telephone	8
Insulators	8
Insurance	12, 13, 14, 50
Interest, for trackage rights	43
Interlocking apparatus, signals, and towers	1, 6
Invoice books	9, 18, 45, 52
Iron	4
braces, cables, hangers, rods, and thimbles	4
shovel cars	15
Irons, packing	12, 27

J.

Jacket bands and lagging	12
Jacks	1, 12, 13, 14, 25, 27
Janitors, station	30
Jars, battery	8
Jetties	7

K.

Kegs, water	1
Keys	12, 13, 25, 27, 31
King pins	12
Knives	1

L.

Labor at wharves and docks	38
Laboratory material	10, 19
Laborers	1, 17 (note), 30, 38
Lag screws	4
Lagging	12
Lamp fillers, fixtures, and shears	13
fittings and supplies	31
Lampblack	25, 31
Lamps	1, 12, 13, 19, 22, 31, 38
Land	1, 35, 44
commissioner	47
Landings, ferry	44
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fixtures	27
globes	25
Lanterns and fixtures	1, 4, 25, 27, 31, 38
Laundry	38
work for cars	27
Law books	51
expenses	51

Item.	Account.
Lawyer's fees	36, 51
Laying out grounds	6
rails, ties, and other track material	1
Lazy cocks	12
Lease of tracks, yards, and terminals	43
Leases	52
Legal expenses	51
forms	51
cap	9, 18, 45, 52
Letter boxes	31
paper	9, 18, 45, 52
Levels	1
Lever cars	15
Levers	1, 12
License, marine or floating equipment	38
Life-preservers	16
Ligherage	38
Lighting	1, 6, 11, 13, 15, 16, 19, 20, 22, 23, 24, 27, 29, 30, 31, 38, 40, 49
Lighting fixtures	6
Lights, street and switch	1, 5, 6, 31
Lime	4
Lines	16
Lining bars	1
Link blocks and lifters	12
Links and pins	13, 14, 15, 25
Linoleum	13, 16
Live stock	30, 31, 35, 37, 42
Loading cargoes	38
rails and ties	1
stock	30
Local storekeepers	48
treasurer	47
Locks	1, 31
Locomotive shops	6
tanks	15
tenders	12
Locomotives	1, 4, 12, 17, 21, 22, 23, 24, 25, 32
Log lines	16
Logs	16
Longshoremen	38
Looking-glasses	6, 31
Loss and damage	35
of freight, parcels, express matter, baggage, etc.	35
Low tracks	1, 43
Lubricating cars and locomotives	1, 4, 24, 27
tools and machinery	17
Lubricators	12
Lumber	1, 4

M.

Item.	Account.
Machine shops	6, 10, 19
Machinery	6, 16, 17
bearings for	16
Mail	30, 37
bags	31
cars	13
cranes	6
employees engaged in carrying and weighing	30
reloading or transferring, account of wrecks	37
Main rods	12
track	1, 43
Making up trains	26
Managers, general and assistant	47
traffic and assistant	20
Manifold paper	9, 18, 45, 52
Maps	39
Marine equipment	16, 38
Marking brushes and pots	31, 38
Marline	31, 38
Master car builders and mechanics	11
Masters of transportation	20
Masts	16
Matches	25, 27, 31, 38
Matting	6, 13, 16
Mats	6, 31
Mauls	1
Meals for delayed passengers	37
Measures	31, 38
Mechanics, small tools used by	17 (note)
Medical supplies	36
Men attending electric lights	30
clearing or watching wrecks	37
Messengers	29, 30, 48
Metal polishes	25
Mileage, car	33
Mile posts	5
Milk cars	13
Mills, rail	6
Mimeographs	9, 18, 45, 52
Miscellaneous expenses, marine equipment	38
Motive power, superintendents of	11
and machinery, auditor of	11
Mucilage and mucilage brushes	9, 18, 45, 52
Mud scows	7
Municipalities, bills of, for lighting crossings	31
Maintenance of leased tracks	43

N.

Item.	Account.
Nails.....	1, 4, 31, 38
Neostyles.....	9, 18, 45, 52
Netting, wire.....	12
Newspaper advertising.....	39
Newspapers.....	31, 39, 53
Nippers.....	1
Notarial fees.....	51
Notices.....	9, 18, 45, 52, 53
Nozzles.....	12
Numbering stamps.....	9, 18, 45, 52
Nursing.....	36
Nut locks.....	1
Nuts.....	1, 4

O.

Oak packing.....	12
Office expenses.....	1, 4, 6, 8, 11, 20, 22, 29, 39, 40, 49, 51
Office railing.....	6
Officers.....	1, 4, 6, 8, 11, 20, 29, 36, 38, 40, 47, 51
Officers' cars.....	13
Offices.....	6, 19, 29, 31, 40, 44, 49
Oil.....	1, 4, 14, 17, 19, 22, 23, 24, 27, 31, 38
boxes.....	13, 14, 15
can stands.....	12
cans.....	1, 4, 16, 22, 25, 27, 31, 38
cars.....	14
cups.....	12
house cups and brasses.....	12
houses.....	6
paper.....	9, 18, 45, 52
pipes.....	12
tallow, and waste for locomotives.....	24
tanks.....	6
Old bridges.....	4
buildings.....	6
material.....	2, 12, 13, 14
rails.....	1, 2
Operating bridges.....	4
marine equipment.....	38
water stations.....	23
Operators, telegraph or telephone.....	29
turntable.....	21
Orders.....	9, 18, 45, 52
Ore cars.....	14
Other expenses.....	10, 19, 46, 53
Outfit cars.....	15

Item.	Account.
Onthouses	6
Outside agencies	40
Overflows, damage from	35
Overhead bridges	5

P.

Package rooms	30
Packing hooks and irons	12, 27
material	12, 25
rings	12
Padlocks	1
Pails and buckets	1, 4, 6, 25, 27, 31, 38
Painters' cars	15
Paints for bridges	4
Palace stock cars	14
Pamphlets	39
Pans, ash	12
Paper	9, 18, 45, 52
baskets, clips, cutters, fasteners, files, weights	9, 18, 45, 52
Papyrographs	9, 18, 45, 52
Parcel rooms	30
Parcels	35
Parlor cars	13
Passenger agents, and general and assistant general	20, 30, 39
auditors	47
boats	16
business, commissions on	41
cars	13
offices	31
time-tables	39
Passengers	27, 37, 50
Patents	12, 16
Paving	6
Pay cars	13, 49
Paymasters	48
Pedestals	12
Pencil erasers	9, 18, 45, 52
Penholders and pens	9, 18, 45, 52
Penracks	9, 18, 45, 52
Pens, stock	6
Periodicals, advertising in	39
Personal injuries	36
Pet-cock rods	12
cocks	12
Petticoats and petticoat pipes	12
Photographs	39
Pianos	16
Picks	1, 22, 25
Piers	1, 4, 7, 31
Pigeonhole cases	6

Item.	Account.
Pike poles.....	1
Pile-driver cars.....	15
drivers, operating.....	1, 4, 7
Piles and piling.....	1, 4, 7
Pilot braces and draw castings.....	12
service.....	27
Pilots.....	12
Pinch bars.....	1, 12
Pins.....	9, 18, 45, 52
Pins and links.....	12, 13, 14, 15, 25
Pipe lines.....	6
Pipes.....	6, 12
Piston heads, follower heads, packing pumps, and rods.....	12
Planks.....	16, 38
Plates.....	1, 12
Platform cars.....	14
scales.....	6
trucks.....	31
Platforms.....	6
Plow cars.....	15
Plows.....	1
Plugging bars.....	12
Plungers.....	12
Pockets for fuel.....	6
Pokers.....	12, 16
Poles.....	1, 8, 25
Policemen.....	28
Polishes.....	25
Ponds.....	6
Port captains and stewards.....	38
Porters.....	20, 26, 30, 38, 48
Postage.....	9, 18, 39, 45, 52
Postal cars.....	13
Posters.....	39
Posting bills.....	39
Posts.....	1, 5
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Power brakes.....	12
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President.....	47
Printed cards and tablets.....	9, 18, 45, 52
Printing.....	9, 18, 39, 45, 51, 52
Property, destroyed, etc.....	35
Prospecting for water.....	6
Provisions.....	20, 27, 37, 38
Publishing reports, etc., in newspapers.....	39, 53
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Item.	Account.
Pump barrels, cages, chambers, plungers, and valves	12
fixtures	6
Pumping	27, 38
engines and boilers	6
machinery	23
Pumps	6, 12
Punches	1, 9, 18, 27, 45, 52
Purchasing agent	47
Push cars	15
Pusher engine	12, 21, 22, 23, 24, 25

Q.

Quadrant stands	12
Quadrants	12
Quarry rights	1
Questions, disputed	51

R.

Racks	6, 13, 16, 39, 45
Rags	24, 27, 38
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mills	6
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Rails	2
Railings	6, 12, 16
Railroad fares	36
Railway crossings	1, 5
Raising bars	1
Ratchet drills	1
Reach rods	12
Rearranging freight	27
Rebuilding locomotives, cars, etc	12, 13, 14, 16
Receiver's fees	47
Reels	12, 31, 38
Refitting cars for commercial service	15
Reflectors	31
Refrigerator cars	14, 27
Reloading freight, baggage, mail, etc	37
Removing stock killed or injured	35
Renewals of rails	2
ties	3
Rent	20, 29, 38, 40, 43, 44
Rents, for tracks, yards, and terminals	43
of buildings and other property	44
Renumbering equipment	12, 13, 14, 15
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Item.	Account.
Repair shops.....	6, 44
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Repairs and renewals of bridges and culverts.....	4
of buildings and fixtures.....	6
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fences, road crossings, signs, and cattle guards.....	5
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locomotives.....	12
marine equipment	16
passenger cars	13
shop machinery and tools	17
telegraph.....	8
work cars	15
roadway.....	1
streets.....	6
Repayments, equipment.....	12, 13, 14
Replacing wrecked equipment upon track.....	37
Reports.....	51, 52, 53
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Retainers.....	51
Retaining walls.....	1, 4
Reverse latches and levers.....	12
Rigging.....	16
Rings.....	12
Riprap.....	1, 4
Riprapping.....	1, 4
River banks.....	1
Road crossings	5
signals	1
Roads, bridges over	4
Roadbed.....	1
Roadmasters.....	1
Roadways.....	5
Rock crushers.....	15
Rocker arms and boxes.....	12
Rocks, blasting.....	1
Rod keys and straps.....	12
Rods.....	4, 12
Ropes.....	1, 25, 27, 31, 38
Roundhouse cleaners and employees.....	21
Roundhouses.....	6
Roustabouts.....	17 (note), 38
Royalties.....	12, 16
Rubber, bands and stamps.....	9, 18, 45, 52
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Ruling pens.....	9, 18, 45, 52

Item.	Account.
Bunning-board braces.....	12
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S.

Saddles, spring.....	12
Safes.....	6, 16
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Salaries of general office clerks and attendants.....	48
general officers.....	47
Salt.....	38
Sand.....	4, 25
Sand-box bases, casings, covers, pipes, and rods.....	12
Sand boxes.....	12
Sand driers.....	6
houses.....	6
Sandpit rights.....	1
Sawdust.....	27
Saws.....	1, 22, 27, 31, 38
Scaffolds.....	4, 5, 6, 17
Scalemen.....	30
Scales.....	6, 16, 31
Scoops.....	25, 27, 31, 38
Scows.....	7, 16, 38
Scrapbooks.....	9, 18, 45, 52
Scrap boxes.....	1
houses.....	6
material.....	1
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Screens.....	6
Screws.....	4
Scrubbing brushes.....	31
Scythes.....	1
Sealers.....	30
Sealing wax.....	9, 18, 45, 52
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Secretary.....	47
Section foremen.....	1
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Item.	Account.
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Sewer pipes	6
Sewerage	6
Sewers	5, 6
Shafts and shafting	12, 16, 17
Shears	9, 13, 18, 45, 52
Sheds	1, 6, 7
Shelving	6
Sheriffs	51
Shipping tags	9, 18, 45, 52
Ships	38
Shoeing horses	31
Shoes, brake	12
Shop belting	17
buildings, grounds, and yards	6, 44
machinery	17, 19
Shops	6, 17, 19, 44
Shorthand books	9, 18, 45, 52
Shovel, iron, cars	15
steam, cars	15
Shovels	1, 15, 16, 22, 25, 27, 31, 38
Shunting poles	25
Side tracks	1, 43
Sidewalks	6
Sidings	1, 43
Signalmen	28
Signal-station buildings	6
Signals	1, 31
Signs	5, 6, 8
Skids	1, 31, 38
Slash bars	12
Sledges	1, 12, 13, 14, 27, 31, 38
Sleeping cars	13
Slide-valve rods and yokes	12
Slide valves	12
Slotting rails	1
Slow boards	5
Smoke-arch braces and rings	12
arches	12
Smokestack bases and cones	12
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Smokestacks	12
Smoking cars	13
Snow, clearing track of	1
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Soap	25, 27, 31, 38
Solicitors	47, 51
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Spades	1, 4, 5, 6, 31, 38
Special cars	20, 48, 49
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Spike mauls	1
Spikes	1, 4
Splice bars	16
Splices	1
Sponge cups	9, 18, 45, 52
Sponges	9, 18, 27, 31, 45, 52
Spot boards	1
Spring balances, hangers, and saddles	12
Springs	12, 13, 14, 15
water	6
Sprinkling	31
cans	31, 38
Spurs	1, 43
Spyglasses	16
Squares	1
Stables	6
Stamps, impression	9, 18, 31, 45, 52
Stands	12
Staples	1
Station agents and assistant	29, 30
baggage men	30
buildings	6, 30, 31
cleaners	30
employees	30
foremen	30
gatemen	30
grounds and yards	6
masters	30
passenger agents and assistant	30
policemen	28
service	30
signals	31
signs	6
supplies	31
Stationary-engine houses	6
engines	4, 6, 7, 16, 17, 19, 30, 31
Stationer	47
Stationery and printing	9, 18, 39, 40, 45, 51, 52
Stations	6, 22, 29, 30, 31
Stay bolts	12
Steam brakes, chest covers, chest hangers, chests, gauge lamps, and gauges	12
cranes	6
heating	6, 16, 27, 31
power	19, 31, 38
railway crossings	1
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Steamboat inspection	38
Steamboats	16, 38

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Steamships	16, 38
Steering gear	16
Stewards	38
Stock	14, 30, 31, 35, 37
car cleaners	27
cars	14, 27
certificates	52
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shows, donations and premiums to	39
yard supplies	42
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Stockholders' meetings	53
Stone	1, 4
(dump) cars	14
drills	1
Stools	31, 38
Stop boards	5
Stopcocks	12
Storehouses	6
Storekeepers	48
Stores	38
Stove blacking	31
Stoves	1, 6, 13, 16, 22
Straightening machines	1
Straps	12
Straw	27
Streams, bridges over	4, 27
Street crossings	5
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paving	6
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Stuffing boxes	12
Stylographs	9, 18, 45, 52
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Sulphur	27
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Superintendents, general, and assistant	1, 8, 11, 20, 29, 47
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Supplies	1, 4, 6, 9, 12, 18, 23, 24, 25, 27, 29, 31, 36, 38, 40, 42, 45, 49, 52
Surgeons	36
Surgical supplies	36
Sweepers	17 (note)
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chains	25, 27, 31
houses	6
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Switch ropes	1, 25, 27, 31
stands and fixtures	1
tenders	28
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Switches	1, 31
Switching cars or locomotives	32
charges—balance	32
Switchmen, flagmen, and watchmen	28
yard	28

T.

Tablecloths	38
Tables	6, 8, 16
Tablets	9, 18, 45, 52
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Tacks	31, 38, 39
Tags, shipping	9, 18, 45, 52
Tallow	1, 4, 17, 22, 24, 27, 38
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Tallymen	30
Tamping bars	1
Tank cars	14
Tanks	6, 13, 15
Tape	9, 18, 45, 52
Tapelines	1
Tariffs	45
Tarpaulins	31, 38
Tax agents	48
Teamsters	30
Tee heads	12
Telegraph and telephones, expenditures on account of	8, 29, 40
blanks	9, 18, 45, 52
expenses	29
offices	6
operators	29
Telephone tolls	29, 40
Temporary track	27, 37, 43
work	4
Tender axles	12
brake-hanger boxes and brake hangers	12
brake shoes and brake wheels	12
cocks, frames, rods, and wheels and axles	12
Tenders	12
bridge	4
switch	28
Terminals, rent of	43
Testimony	35, 36, 51
Thieves, detection of	35
Thimbles, iron	4
Throttle levers, pipes, and valves	12
Ticket agents, and general and assistant	20, 30

Item.	Account.
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collectors	26, 30
examiners	30
stamps	31
Tickets	45
Tie plates	1
Ties	3
Timber	1, 4, 12
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Tires	12
Tissue (impression) paper	9, 18, 45, 52
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Tool boxes	1, 12, 16, 27
Tool cars	15
houses	6
Tools	1, 4, 5, 6, 8, 12, 13, 14, 16, 17 (note), 19, 22, 23, 25, 27, 37, 38
Torches	12, 19
Torpedoes	1, 25, 27, 31
Tourist cars	13
Towage	38
Towels	31, 38
Towers	6
Trackage paid during washouts	27
rights	43
Track fixtures, gauges, jacks, laborers, material, repairers, signals, tools, and watchmen	1
flagmen	28
scales	6
Trackmen	1
Tracks	1, 4, 5, 27, 37, 43
superintendents of	1
Traffic associations	40
attracting	39
managers, and assistant	20
Train agents	26
dispatchers	29
masters	20
order blanks	45
porters	26
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Trainmen	1, 4, 21, 26
Trains, ejectment from	36
Transfer boats	16, 38
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Transferring cargoes	38
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Item.	Account.
Transportation of rails.....	2
ties.....	3
superintendents and masters of.....	20
Transporting freight.....	27
passengers.....	27
Traveling agents.....	40
auditors.....	48
engineers.....	21
expenses.....	1, 4, 6, 8, 11, 20, 21, 22, 29, 35, 36, 39, 40, 49, 51
passenger and other agents.....	39
Treasurer.....	47
Trestles.....	1, 4
Truck axles, braces, cellars, jaws, and wheels.....	12
Truckmen.....	30
Trucks.....	1, 12, 13, 14, 15, 31, 38
Tubs.....	6
Tugs.....	7, 16, 38
Tumbling shafts.....	12
Tunnels.....	1
Turntable operators.....	21
Turntables.....	6
Twine.....	31, 38
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U.

Undertaker's fees.....	36
Uniforms.....	27, 31
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V.

Valves.....	12
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Ventilators.....	16
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Viaducts.....	5
Vice president.....	47
Views.....	39
Vises.....	1

W.

Wagon viaducts.....	5
Wagons.....	31, 35
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Warehouse scales.....	6
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Item.	Account.
Warehousemen	30, 38
Warehouses	6
Wash basins	13, 31
Washer irons	1
Washers	1, 4
Washing boilers	21, 23
Washouts	1, 27, 43
Waste	1, 4, 17, 23, 24, 27, 31, 38
baskets	9, 18, 45, 52
Watchhouses	6
Watching locomotives	21
at wrecks	37
Watchmen	1, 4, 19, 21, 28, 38
Water	1, 4, 6, 7, 19, 20, 23, 31, 38
barrels	1, 4, 31, 38
bowls	31
buckets and pails	1, 4, 25, 27, 31, 38
cans	31, 38
carriers	26
cars	14, 15
coolers	31, 38
gauge cocks and gange lamps	12
holders	9, 18, 45, 52
kegs	1
pipes	6
rights	23
stations	6, 23
supply	6, 23, 31
for locomotives	23
tanks	13
Watering stock	30
Wax, sealing	9, 18, 45, 52
Way bills	45
Wedges, driving-box	12
Weeds, cutting and removing	1
Weighmasters	30
Weights, paper	9, 18, 45, 52
Wells	6
Wharf agents	38
Wharves	7, 31, 38, 44
Wheelbarrows	1, 22, 31, 38
Wheel guards	12
Wheels	12, 13, 14, 15, 16
Whetstones	1
Whistle posts	5
Whistles	12
Wicking	27
Windmills	6
Windows and window fixtures	13, 15
Wiping locomotives	21
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Item.	Account.
Wire netting	12
Witnesses, fees and expenses of	35, 36, 51
Wood	22
foundations	16
racks	6
screws	4
Wool	24, 27, 38
Work, false and temporary	4
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train enginemen	1, 4
trains	1, 4
Wrapping paper	9, 18, 45, 52
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Wrecking cars	16
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trains	37
Wrecks	12, 13, 14, 16, 37
Wrenches	1, 12, 13, 14, 16, 17, 27, 31
Wrought washers	4

Y.

Yard brakemen, conductors, foremen, masters, and switchmen	28
signals	31
Yards, fuel	6, 43
stock	6, 30, 31, 42, 44
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Z.

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